

# ***“Exhibit A”***

Annette W. Jarvis, Utah Bar No. 1649  
 Douglas M. Monson, Utah Bar No. 2293  
 Steven C. Strong, Utah Bar No. 6340  
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 and

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 Jeanette E. McPherson, Nevada Bar No. 5423  
 Schwartz & McPherson Law Firm  
 2850 South Jones Boulevard, Suite 1  
 Las Vegas, Nevada 89146-5308  
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 Facsimile: (702) 892-0122  
 E-Mail: [bkfilings@s-mlaw.com](mailto:bkfilings@s-mlaw.com)  
 Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF NEVADA**

In re:  
 USA COMMERCIAL MORTGAGE COMPANY,  
 Debtor.

In re:  
 USA CAPITAL REALTY ADVISORS, LLC,  
 Debtor.

In re:  
 USA CAPITAL DIVERSIFIED TRUST DEED FUND,  
 LLC,  
 Debtor.

In re:  
 USA CAPITAL FIRST TRUST DEED FUND, LLC,  
 Debtor.

In re:  
 USA SECURITIES, LLC,  
 Debtor.

Affects:

- ☒ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☐ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

Case No. BK-S-06-10725 LBR  
 Case No. BK-S-06-10726 LBR  
 Case No. BK-S-06-10727 LBR  
 Case No. BK-S-06-10728 LBR  
 Case No. BK-S-06-10729 LBR

Chapter 11

Jointly Administered Under  
 Case No. BK-S-06-10725 LBR

**FEE SUMMARY FOR SECOND AND  
 FINAL APPLICATION OF  
 RAY QUINNEY & NEBEKER P.C.  
 FOR COMPENSATION AND  
 REIMBURSEMENT PURSUANT TO  
 11 U.S.C. § 330 FOR THE PERIOD APRIL  
 13, 2006 THROUGH MARCH 12, 2007**

**NAMED AND ROLE OF APPLICANT:**

Ray Quinney & Nebeker P.C.  
36 South State Street, Suite 1400  
P.O. Box 45385  
Salt Lake City, Utah 84145-0385

*Counsel to USA Commercial Mortgage Company, USA Capital First Trust Deed Fund, LLC,  
USA Capital Diversified Trust Deed Fund, LLC, USA Securities, LLC, and USA Capital  
Realty Advisors, LLC*

**PREVIOUS INTERIM FEE APPLICATIONS:**

First Interim Application (April 13, 2006 through July 31, 2006 (Docket No. 1231))

Fees Requested        \$937,187.54  
Expenses Requested    \$64,950.57

Fees Awarded:        \$937,187.54 (Order Granting First Application (Docket No. 1788))  
Expenses Awarded:    \$62,637.97 (Order Granting First Application (Docket No. 1788))

**CURRENT APPLICATION:**

Second Interim Application (August 1, 2006 through March 12, 2007)

Fees Requested:        \$2,742,014.98  
Expenses Requested:    \$172,224.71

**FINAL APPLICATION:**

Final Application (Petition Date through Effective Date)

Fees Requested:        \$3,679,202.52  
Expenses Requested:    \$234,862.68

**FOR THE PERIOD APRIL 13, 2006 THROUGH MARCH 12, 2007  
(PETITION DATE THROUGH EFFECTIVE DATE)**

NAME OF PROFESSIONAL/PARAPROFESSIONAL <u>SHAREHOLDERS</u>	YEAR ADMITTED TO PRACTICE	TOTAL HOURS BILLED	EFFECTIVE RATE <sup>1</sup>	FEE TOTAL
John A. Adams	1981	0.30	\$280.00	\$84.00
Kelly J. Applegate	1992	195.20	\$248.10	\$48,430.00
Michael E. Blue	1988	22.50	\$270.89	\$6,095.00
Allan T. Brinkerhoff	1974	302.60	\$271.79	\$82,242.75
Paul C. Burke	1997	1.40	\$230.00	\$322.00
Steven W. Call	1988	2.20	\$250.00	\$550.00
Scott H. Clark	1973	2.70	\$300.00	\$810.00
Scott B. Finlinson	1998	10.20	\$220.78	\$2,252.00
Kevin G. Glade	1983	646.60	\$266.51	\$172,325.00
Narrvel E. Hall	1967	33.30	\$320.00	\$10,656.00
Peggy Hunt (Of Counsel)	1989	831.00	\$253.68	\$210,808.25
Annette W. Jarvis	1979	2,834.46	\$303.10	\$859,132.79
Lon A. Jenkins (Of Counsel)	1983	107.20	\$290.00	\$31,088.00
Elaina M. Maragakis	1997	0.40	\$220.00	\$88.00
Douglas M. Monson	1982	956.20	\$275.83	\$263,746.00
Elaine A. Monson	1989	1,761.70	\$238.17	\$419,577.75
Larry G. Moore	1980	0.40	\$280.00	\$112.00
Bruce L. Olson	1981	1.30	\$320.00	\$416.00
Mark W. Pugsley	1994	769.10	\$239.58	\$184,261.00
Robert O. Rice	1993	0.40	\$250.00	\$100.00
Ira B. Rubinfeld	1983	1.60	\$280.00	\$448.00
Gerald T. Snow	1972	1.30	\$335.00	\$435.50
Steven C. Strong	1992	2,129.10	\$249.55	\$531,314.48
Stephen C. Tingey	1984	527.30	\$271.48	\$143,153.50
Ellen J.D. Toscano	1982	84.50	\$270.63	\$22,868.00
Steven T. Waterman	1983	62.70	\$278.59	\$17,467.50
R. Gary Winger	1992	80.00	\$266.13	\$21,290.00
Brent D. Wride	1987	176.30	\$268.86	\$47,400.00
Lisa A. Yerkovich	1987	0.60	\$270.00	\$162.00
<b>SHAREHOLDERS TOTAL</b>		<b>11,542.56</b>		<b>\$3,077,635.52</b>
<b>SHAREHOLDER BLENDED RATE</b>			<b>\$266.63</b>	

ASSOCIATES

Blake R. Bauman	2005	12.70	\$170.00	\$2,159.00
Catherine s. Blakespear	2006	2.00	\$170.00	\$340.00

<sup>1</sup> The Effective Rate is rarely the biller's regular hourly rate applicable in this matter because there was a hourly rate change on February 1, 2007 (*See Notice of Change in Hourly Rates of Debtors' Counsel Ray Quinney & Nebeker P.C.* (Docket No. 2927)), and non-productive travel time was billed at ½ of the biller's regular hourly rate. Thus, the Effective Rate is frequently lower than the biller's regular hourly rate.

Carolynn Clark	2003	12.40	\$185.00	\$2,294.00
Scott A. Cummings	2005	627.10	\$174.03	\$109,136.00
Benjamin J. Kotter	2002	892.70	\$190.33	\$169,905.00
Richard H. Madsen II	2003	83.80	\$170.39	\$14,278.50
Christopher N. Nelson	2001	2.30	\$200.00	\$460.00
Angelina Tsu	2002	615.30	\$195.10	\$120,045.50

<b>ASSOCIATE TOTAL</b>	<b>2,248.30</b>		<b>\$418,618.00</b>
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<b>ASSOCIATE BLENDED RATE</b>	<b>\$186.19</b>
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<b>ATTORNEYS TOTAL</b>	<b>13,790.86</b>	<b>\$3,496,253.52</b>
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<b>ATTORNEY BLENDED HOURLY RATE</b>	<b>\$253.52</b>
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SUMMER LAW CLERKS

Caleb J. Frischknecht	16.20	\$130.00	\$2,106.00
Gregory E. Jolley	26.90	\$120.69	\$3,246.50
Jamie A. Sorenson	22.10	\$115.00	\$2,541.50
J. Andrew West	34.20	\$115.00	\$3,933.00

<b>SUMMER LAW CLERK TOTAL</b>	<b>99.40</b>	<b>\$11,827.00</b>
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<b>SUMMER LAW CLERK BLENDED RATE</b>	<b>\$118.98</b>
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PARALEGALS

Kim Cassett	77.70	\$125.10	\$9,720.00
Jasmine Batestas	8.90	\$120.00	\$1,068.00
Allison Hansen	8.70	\$120.00	\$1,044.00
Carrie Hurst	724.00	\$121.15	\$87,715.00
Lori Okerlund	500.20	\$122.11	\$61,080.00
Temporary Paralegal	65.00	\$120.00	\$7,800.00
Jessica Zimmer	25.40	\$110.00	\$2,695.00

<b>PARALEGAL TOTAL</b>	<b>1,409.90</b>	<b>\$171,122.00</b>
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<b>PARALEGAL BLENDED RATE</b>	<b>\$121.37</b>
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<b>TOTAL OF ALL BILLERS</b>	<b>15,300.16</b>	<b>\$3,679,202.52</b>
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<b>BLENDED HOURLY RATE OF ALL BILLERS</b>	<b>\$240.47</b>
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*“Exhibit B”*


**John A. Adams**

SHAREHOLDER

 801-323-3301 DIRECT  
 801-532-7543 FAX

jadams@rqn.com

Mr. Adams is a shareholder of Ray Quinney & Nebeker in the Firm's litigation section. His practice focuses on prosecuting and defending commercial litigation matters, particularly complex business disputes. Mr. Adams has experience in a wide variety of litigation fields including insurance fraud, insurance coverage disputes, construction disputes, distributor terminations, environmental clean-ups, natural resources permits and disputes, wire transfer/credit card fraud and real property/land use planning controversies.

Mr. Adams is a trained mediator and serves on the mediation panel for the United States District Court for the District of Utah. He also has experience representing clients in the mediation process.

Mr. Adams maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics.

Mr. Adams has been included on the list of The Best Lawyers in America 2007 in Commercial Litigation. He has also been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Business Litigation (as published in Utah Business Magazine).

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**Education**

Brigham Young University, J.D., 1981

- BYU LAW REVIEW, 1979-81
- Editor-in-Chief, 1980-81

Brigham Young University, B.A., Economics, 1978

- *summa cum laude*
- Phi Kappa Phi, University Scholar

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**Practice Areas**

Construction Law

Intellectual Property Law and Litigation

Litigation

Natural Resources, Water, Environmental and Local Government Law

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**Prior Professional Experience**

Law Clerk to Honorable George E. MacKinnon, United States Court of Appeals for the District of Columbia Circuit, 1981-82

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**Admitted to Practice**

Utah State Bar, 1981

United States Supreme Court, 1984

United States Court of Appeal for the District of Columbia Circuit, 1981

Federal Circuit, 1984 and Tenth Circuit, 1990

United States District Court for the District of Utah, 1982

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**Professional Affiliations and Memberships**

American Bar Association, Litigation and Intellectual Property Law Sections  
Salt Lake County Bar Association  
Utah State Bar, Litigation and Intellectual Property Law Sections

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**Professional and Civic Activities**

Member, Utah Appellate Court Nominating Commission, 2005 - 2009  
President of the Utah State Bar, 2002-2003  
Member, Board of Commissioners of the Utah State Bar, 1998 to 2004  
Executive Committee of the Utah State Bar, 2000 to 2003  
Member, Racial and Ethnic Fairness Commission, 2001 to present  
Past President of the Salt Lake County Bar Association, 1994-1995  
Member, Executive Committee of the Salt Lake County Bar, 1986-1996  
Past President, Young Lawyers Division of the Utah State Bar, 1985-1986  
Member, Executive Committee of the Young Lawyers Division of the Utah State Bar, 1984-1987  
Executive Committee, Friends for Sight, 2001 to present  
Member, Mediation Panel for the United States District Court for the District of Utah, 2000 to present

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## Kelly J. Applegate

SHAREHOLDER

801-323-3323 DIRECT  
801-532-7543 FAX

kapplegate@rqn.com

Mr. Applegate's practice centers on trust administration, employee benefit plans and compensation, estate planning, and general tax planning and consultation. In addition to his law and M.B.A degrees, Mr. Applegate is a certified public accountant with over five years tax experience with KPMG LLP.

### Trust administration

Mr. Applegate provides a broad range of services to trust fiduciaries and beneficiaries, including trust administration, taxation and accounting issues, and legal matters.

### Employee Benefit Plans and Compensation

Mr. Applegate assists clients with all aspects of the design, implementation, and administration of qualified retirement plans, including initial design and implementation, compliance and ERISA issues, Internal Revenue Service and Department of Labor audits, and plan terminations, mergers, and transfers. He also works with non-qualified deferred compensation arrangements. He also assists clients with all aspects of welfare benefit plans, including plan design, employee and regulatory controversies, COBRA issues, and other administrative issues.

### Estate Planning & Taxation

Mr. Applegate's estate planning practice includes drafting basic wills and trusts, as well as more sophisticated estate planning techniques. His practice also includes general tax planning and consultation, and assisting clients with tax compliance and controversies.

Mr. Applegate has been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Taxes/Estates/Trusts (as published in Utah Business Magazine).

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## Education

University of Utah, M.B.A., 1993

- *cum laude*

University of Utah College of Law, J.D., 1992

- Note and Comment Editor, JOURNAL OF CONTEMPORARY LAW, 1991-1992

University of Utah, B.A., Finance, 1987

- *summa cum laude*
- Phi Beta Kappa
- Phi Kappa Phi
- Phi Beta Sigma
- Golden Key

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## Practice Areas

Employee Benefits Planning, Retirement Plans and ERISA

Estate and Trust Planning and Administration

Tax Planning and Tax Controversies

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**Prior Professional Experience**

KPMG Peat Marwick LLP, Salt Lake City, Utah (March 1993 - December 1998) Manager - Federal taxation; employee compensation and benefits; state and local taxation

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**Admitted to Practice**

Utah State Bar, 1992

Certified Public Accountant, Utah, 1996

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**Publications and Presentations**

G. Heilman v. Joseph Oat Corp.; The Conflict Between Federal Courts' Inherent Power and the Federal Rules of Civil Procedure, JOURNAL OF CONTEMPORARY LAW, Vol. 17, No. 1, 1991

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**Michael E. Blue**

SHAREHOLDER

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 801-532-7543 FAX

mblue@rqn.com

Michael E. Blue joined the Labor and Employment Law Section of Ray Quinney & Nebeker after his graduation from the University of Utah College of Law in 1988, and has practiced employment law almost exclusively since then. Mr. Blue's practice focuses on defending employers against all types of employment related lawsuits, including those brought under the Fair Labor Standards Act and all types of anti-discrimination law. He also represents and counsels clients regarding non-compete agreements and trade secret protection.

Another major part of Mr. Blue's practice is to counsel employers on handling everyday employment problems with the goal of avoiding lawsuits and ensuring compliance with the law. Mr. Blue has also lectured, taught and published extensively on various employment law topics.

In addition, Mr. Blue defends public accommodations (businesses who provide goods or services to the public) against lawsuits brought against them for violating the accessibility requirements of the Americans with Disabilities Act and Section 504 of the Rehabilitation Act. He has represented a number of large companies in this capacity in Utah and California.

Mr. Blue has been selected by his peers for inclusion in the list of The Best Lawyers in America in Labor and Employment Law. Mr. Blue is also one of only four attorneys practicing in Utah recognized in Who's Who Legal USA - Management Labour & Employment. Mr. Blue has been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Labor and Employment (as published in Utah Business Magazine).

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**Education**

University of Utah, J.D., 1988

- William H. Leary Scholar

University of Utah, Philosophy, 1985

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**Practice Areas**

Alternative Dispute Resolution

Employment and Labor Law and Litigation

Litigation

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**Admitted to Practice**

Utah State Bar, 1988

United States Court of Appeals for the Tenth Circuit

United States District Court

Supreme Court of Utah

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**Professional Affiliations and Memberships**

Utah State Bar, Litigation and Labor &amp; Employment Sections

American Bar Association, Labor &amp; Employment Section

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**Publications and Presentations**

Chapter on Utah law, Wage and Hour Laws: A State-by-State Survey  
(published by the ABA Section of Labor and Employment Law)

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**Professional and Civic Activities**

Mr. Blue has lectured extensively and published a number of articles concerning different areas of employment law, including the Americans with Disabilities Act, the Fair Labor Standards Act, the Family and Medical Leave Act and Title VII.

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**Allan T. Brinkerhoff**

SHAREHOLDER

801-323-3388 DIRECT  
801-532-7543 FAX

abrinkerhoff@rqn.com

Mr. Brinkerhoff is a shareholder of Ray Quinney & Nebeker in the Firm's litigation section. His practice focuses on prosecuting and defending commercial litigation matters, particularly complex business disputes. Mr. Brinkerhoff has experience in a wide variety of litigation fields including antitrust litigation, insurance coverage disputes, distributor terminations, environmental clean-up litigation, oil and gas litigation, real estate transactions litigation, and alternative dispute resolution.

Mr. Brinkerhoff maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. He has also been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Business Litigation (as published in Utah Business Magazine).

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**Education**

University of Utah, J.D., 1974

- Asst. Editor, UTAH LAW REVIEW
- Order of the Coif

Brigham Young University, B.A., Political Science, 1971

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**Practice Areas**

Antitrust and Trade Regulation Law and Litigation

Health Care Law

Litigation

Natural Resources, Water, Environmental and Local Government Law

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**Prior Professional Experience**

Watkiss &amp; Campbell (Watkiss &amp; Saperstein), 1976-1992

Law Clerk to Honorable A. Sherman Christensen, United States District Judge, 1975-1976

Law Clerk to Honorable Aldon J. Anderson, United States District Judge, 1974-1975

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**Admitted to Practice**

Utah State Bar, 1974

United States Supreme Court

United States District Court for the District of Utah

United States Courts of Appeals, Seventh, Ninth, Tenth and District of Columbia Circuits

Utah Supreme Court

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**Professional Affiliations and Memberships**

Salt Lake County Bar Association

American Bar Association, Antitrust and Litigation Sections

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**Publications and Presentations**

Illegitimates Inheriting Through Collateral Kindred in Utah: Does the Utah Statute Effect Legitimation, UTAH LAW REVIEW 313 (1973)

Eminent Domain: Proving Highest and Best Use of Undeveloped Land in Utah, UTAH LAW REVIEW 705 (1973)

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**Professional and Civic Activities**

Member, Utah State Bar Fee Arbitration Committee

Member, Utah State Bar Examiner Committee

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**Paul C. Burke**

SHAREHOLDER

801-323-3303 DIRECT  
801-532-7543 FAX

pburke@rqn.com

Mr. Burke practices in civil litigation and focuses in the area of labor and employment law. He advises businesses on a broad range of labor issues including regulatory compliance, unemployment compensation, workers' compensation, privacy in the workplace, workplace violence, and general disciplinary policies. He also provides advice to his clients on the Americans with Disabilities Act and the Family Medical Leave Act. In addition, Mr. Burke frequently reviews employment handbooks and policy manuals for compliance with state and federal law.

Although Mr. Burke endeavors to help his clients avoid lawsuits, he is no stranger to employment litigation. He has defended employers from charges involving sexual harassment, same-sex sexual harassment, and disability harassment. He has also litigated cases involving all forms of actionable discrimination, including race, religion, national origin, sex, and veteran status. Mr. Burke has also represented management in cases involving covenants-not-to-compete, wrongful termination, defamation, libel, false imprisonment, intentional infliction of emotional distress, and negligent employment.

Mr. Burke has appeared as an appellate advocate before both administrative and judicial bodies. He is a member of numerous professional organizations and is a frequent commentator on the issues that affect his clients.

Mr. Burke has been consistently voted by his peers as one of Utah's "Legal Elite" in the category of Labor & Employment Law in surveys published by Utah Business Magazine.

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**Education**

University of Utah, J.D., 1997

- William H. Leary Scholar, Fall 1995
- Received 1997 Outstanding Achievement Award in Trial Advocacy

College of the Holy Cross, B.A. with Honors, 1993

- History Department Honors

Mansfield College, Oxford University, Visiting Student 1991-92.

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**Practice Areas**

Appellate Practice

Employment and Labor Law and Litigation

Litigation

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**Prior Professional Experience**

Summer Clerk, Ray Quinney & Nebeker Summer 1996

Summer Clerk, Ray Quinney & Nebeker Summer 1995

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**Admitted to Practice**

Utah State and Federal Courts

United States Supreme Court

United States Court of Appeal, 10th Circuit

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## **Professional Affiliations and Memberships**

Utah State Bar, Labor & Employment Section  
Utah Defense Lawyers Association  
Salt Lake County Bar Association

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## **Publications and Presentations**

Co-Presenter, Utah State Bar's Quarterly Litigation Section Meeting, "Cross-Examination Techniques," May 3, 2006.

Speaker, Utah State Bar's Labor & Employment Section Annual Meeting, "Smith v. City of Jackson: The New Frontier in Age Discrimination," May 25, 2005.

Co-Author, "Strange Clockwork: Evading Liability or Limiting Damages with After-Acquired Evidence," CUE Legal Alert, January 2005

Co-Presenter, "An Update of Utah Employment Law," Corporate Counsel Fall Meeting, Utah State Bar, November 11, 2004.

Moderator, Council on Education in Management's "Personnel Law Update," October 27, 2003.

Co-Moderator, Council on Education in Management's "Personnel Law Update," October 22, 2002 and May 14, 2003.

Panelist, Utah State Bar's 2002 Summer Convention, "Security Issues in the Workplace and Beyond," June 28, 2002.

Co-Moderator, Progressive Discipline, Coaching and Termination Law, Council on Education in Management, February 22-23, 2000.

Speaker, Family and Medical Leave Act in Utah, Lorman Education Services, February 10, 2000.

Co-Moderator, Personnel Law Update Seminar, Council on Education in Management, November 29-30, 1999.

Co-Author, "Settlements: What Do They Settle?" Utah Labor Letter, May 1998.

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## **Professional and Civic Activities**

Pro Bono Mediator, Utah Labor Commission, 2006-present

Member, Utah Supreme Court's Advisory Committee on the Rules of Appellate Procedure, 2005 - present

Member, Rules Committee, U.S. Soccer Federation, 2005-present

President, Utah Youth Soccer Association, 2003-2005

Co-Chairman, New Lawyer Education Committee, Utah State Bar, 2003

Co-Chairman, Five for Our Kids Committee. Led successful campaign for Salt Lake City Proposition No. 5 in November 2003 election

Chairman, Protests & Appeals Committee, Utah Youth Soccer Association, 1996-2000

Chairman, Discipline Committee, Utah Youth Soccer Association, 2000-2001

School Commission Member, St. Francis Xavier Regional School, 2000-2002

Member, Women's Soccer Advisory Board, University of Utah, 2003-present

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## **Steven W. Call**

SHAREHOLDER

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scall@rqn.com

Mr. Call maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. He has also been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Bankruptcy / Workout (as published in Utah Business Magazine).

---

### **Education**

University of Utah, J.D., 1988

- Leary Scholar

Utah State University, M.B.A., 1983

Utah State University, B.A., Accounting, Business Administration, 1978

- Certified Public Accountant 1985

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### **Practice Areas**

Banking and Financial Institutions

Bankruptcy, Reorganizations and Insolvency Law and Litigation

Litigation

Personal Injury and Insurance Litigation

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### **Prior Professional Experience**

Watkiss & Saperstein, Associate Lawyer, 1990-1992

Watkiss & Campbell, Associate Lawyer, 1988-1990

Business Management (various roles) 1974 to 1985

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### **Admitted to Practice**

Utah State Bar

United States Court of Appeals, Fifth Circuit

United States District and Bankruptcy Courts, Tenth Circuit

Utah Supreme Court

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### **Professional Affiliations and Memberships**

Certified Public Accountant, State of Utah, 1985 to present

American Inn of Court, Barrister, 1988 to present

Utah Bankruptcy Lawyers' Forum, Inc., 1990 to present

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**Scott H. Clark**

SHAREHOLDER

801-323-3312 DIRECT

801-532-7543 FAX

sclark@rqn.com

Mr. Clark has been included on the list of The Best Lawyers in America for each of the past 10 years in Financial Institutions and Transactions Law. He also maintains an "AV" rating from Martindale-Hubbell.

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**Education**

University of Chicago, J.D., 1973

University of Utah, B.A.

- magna cum laude, with honors
- Certificate of International Relations, 1970
- Phi Beta Kappa
- Phi Kappa Phi
- Pi Sigma Alpha

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**Practice Areas**

Banking and Financial Institutions

Bankruptcy, Reorganizations and Insolvency Law and Litigation

Business Formation, Planning and Transactions

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**Prior Professional Experience**

Associate, Fabian & Clendenin, 1973-77

Clerk, Office of Utah State Attorney General, 1972

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**Professional Affiliations and Memberships**

Utah State Bar Association, Banking and Finance and Bankruptcy Sections

Past Chairman, Utah State Board of Child and Family Services

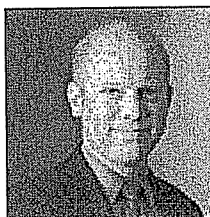
Past President, Arthritis Foundation, Utah Chapter

Member, Edwin Mandel Legal Aid Society

Fellow, Ford Foundation Urban Studies

Fellow, Hinkley Institute of Politics

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**Scott B. Finlinson**

SHAREHOLDER

801-323-3391 DIRECT

801-532-7543 FAX

sfinlinson@rqn.com

Mr. Finlinson's practice is best described as a general business law practice covering the main areas facing today's companies. Mr. Finlinson represents new and emerging companies and facilitates in planning and transactions associated with these clients, together with ongoing general corporate representation on items such as contract review, commercial litigation, shareholder related issues, and corporate organizational matters. Mr. Finlinson also represents clients as both purchasers and sellers in mergers and acquisitions and provides advice and services for securities related issues.

Additionally, Mr. Finlinson provides intellectual property services for corporate clients, including trademark registration, prosecution and licensing. Finally, Mr. Finlinson practices in the estate and tax planning area providing services for individuals and families.

Mr. Finlinson has been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Corporate Law (as published in Utah Business Magazine).

---

**Education**

University of Utah College of Law, J.D., 1998

- Senior Staff Editor, UTAH LAW REVIEW
- CALI Award for Excellence - Business Associations

University of Utah, B.S., Economics, 1995

- *cum laude*

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**Practice Areas**

Automobile Dealer Law

Business Formation, Planning and Transactions

Corporate Finance and Securities Law

Estate and Trust Planning and Administration

Intellectual Property Law and Litigation

Mergers and Acquisitions

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**Prior Professional Experience**

Callister, Nebeker & McCullough, Salt Lake City, Utah, January 1998 - April 2001

Utah Attorney General's Office, Tax and Revenue Division, December 1996 - December 1997

Utah State Tax Commission, Policy Analysis Division, June 1996 - December 1996

Utah State Tax Commission, Economic & Statistical Unit, March 1994 - August 1995

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**Admitted to Practice**

Utah State Bar, 1998

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**Publications and Presentations**

"The Pains of Extinction: Stranded Costs in the Deregulation of the Utah Electric Industry" 1998 Utah L. Rev. 173

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**Professional and Civic Activities**

Chair, Business Law Section, Utah State Bar 2005

Business Law Section, Utah State Bar 2002 - present

Member, Executive Committee, Young Lawyers Division of Utah State Bar, 1998 - 2001

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**Kevin G. Glade**

SHAREHOLDER

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 801-532-7543 FAX

kglade@rqn.com

Kevin G. Glade is a shareholder and director in the law firm of Ray Quinney & Nebeker in Salt Lake City, and is a member of the Firm's Finance Committee. Mr. Glade is in the commercial and banking practice groups where he specializes in commercial law, commercial finance, equipment leasing, commercial mortgage lending, real property, borrower representation, loan workout, contract review and related transactions. He provides representation to bank trade associations, including litigation and legislative work. He provides seminars for institutional clients and associations on a broad range of topics. He is the past Chair of the Utah State Bar's Banking & Finance Section, and a member of the Real Property Section, as well as the ad hoc Revised Article 9 Committee. Mr. Glade received with distinction his undergraduate degree and law degree from the University of Utah.

Mr. Glade has been selected by his peers for inclusion in the list of The Best Lawyers in America in Financial Institutions Law and maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. Mr. Glade has been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Banking / Financial Law (as published in Utah Business Magazine).

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**Education**

University of Utah, J.D., 1983

- Order of the Coif
- Staff Member and Development Editor, UTAH LAW REVIEW, 1981-83

University of Utah, B.S., Finance, 1980

- *magna cum laude*

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**Practice Areas**

Banking and Financial Institutions

Commercial Law &amp; Commercial Finance

Financial Institution Litigation

Real Estate Transactions and Litigation

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**Admitted to Practice**

Utah State Bar

United States District Court for the District of Utah, 1983

Supreme Court of Utah, 1983

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**Professional Affiliations and Memberships**

 Utah State Bar, Banking & Finance Section (Member & Chair, 2005-2006),  
 and Real Property Section (Member)

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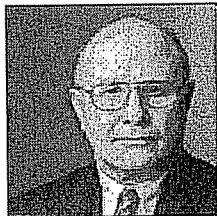
**Professional and Civic Activities**

 Adjunct Professor, J. Reuben Clark Law School at Brigham Young  
 University (Secured Transactions, 2005-06)

Adjunct Professor, University of Utah College of Business, 1992-95

Instructor, American Institute of Banking

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**Narrvel E. Hall**

SHAREHOLDER

801-323-3329 DIRECT

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nhall@rqn.com

For nearly forty years, Mr. Hall's practice has emphasized planning for the estates and business operations of owners of closely held businesses, farms and ranches. He has designed and integrated revocable and irrevocable trusts, wills, succession contracts, limited and general partnerships, corporations, limited liability companies, employee benefit packages, asset protection arrangements, and charitable giving programs, for individuals with estates ranging from below the taxable threshold to tens of millions of dollars in value. He is experienced in business acquisitions, dispositions, and successions of control and management between generations, both before and after the deaths of the owners.

Mr. Hall has handled the settlement of hundreds of decedents' estates, involving probate administrations, funded living trust settlements, interstate ancillary estates, small estate procedures, and all combinations of these situations, and he has negotiated settlements between claimants in many adversary estate settlement situations. He has prepared and filed many federal estate tax returns and has handled audits by the IRS for fiduciaries and beneficiaries of complex estates involving difficult issues of valuation. He also has experience in organizing and administering tax free charitable entities in both trust and corporate formats, ranging from private foundations and support foundations to local and regional public charitable, educational, and cultural organizations.

Mr. Hall has been a frequent speaker at continuing legal education seminars on subjects relating to his specialized practice areas, and his leadership in his fields of expertise has been recognized by his peers, who have elected him to chair the Tax Section of the State Bar and the Estate Planning Council of Salt Lake.

Mr. Hall was named the Distinguished Tax Practitioner of the Year by the Tax Section of the Utah State Bar for 2005. He maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. Mr. Hall has been included on the list of The Best Lawyers in America 2007 in Trusts and Estates. He has also been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Wills, Trusts and Estates (as published in Utah Business Magazine).

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## Education

University of Utah, J.D., 1967

- Board of Editors, UTAH LAW REVIEW 1966-67
- Delta Theta Phi
- Schiller Memorial Scholarship recipient

Brigham Young University, B.S., Political Science, 1964

- *cum laude*

Utah State University, 1958-1960

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## Practice Areas

Business Formation, Planning and Transactions

Charitable and Exempt Organizations

Employee Benefits Planning, Retirement Plans and ERISA

Estate and Trust Planning and Administration

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### **Prior Professional Experience**

Partner, Fabian & Clendenin, 1971-81

Associate, Fabian & Clendenin, 1967-70

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### **Admitted to Practice**

Utah State Bar

United States Tax Court

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### **Professional Affiliations and Memberships**

Member, Past Chairman, Tax Section, and Member Estates and Trust Section, Utah State Bar Association

Board of Directors, Estate Planning Council of Salt Lake City, 1986-87, 1993-95, Officer 1996-2001, President 2000

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### **Publications and Presentations**

The "Dacey Trust" and the Second Generation of Trustees, UTAH BAR JOURNAL (1974)

Corporate Director Liability - The Utah Law in Theory and Practice, UTAH LAW REVIEW 660 (1966)

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### **Professional and Civic Activities**

Distinguished Tax Practitioner of the Year, 2005 -- Tax Section of the Utah State Bar

Planned Gift Advisory Committee, University of Utah, 1997 to present

Board of Trustees, Western Folklife Center, Elko, Nevada, 1996-present

Boards of Trustees, Hospice of Northern Utah, 1993-present and Foundation for Hospice, Northern Utah Inc. 1996-present

Board of Trustees, Davis Family Support Center, 1995-present, Chair 1997

Board of Trustees, Davis Arts and Humanities Council, Inc. (formerly Layton Arts and Humanities Council), 1994-2002

Planned Gifts Committee, Primary Children's Medical Center 1987-1988

High Counselor 1985-1994, Church of Jesus Christ of Latter Day Saints, Layton Utah North Stake

Advisory Board, Utah Musical Theatre, Weber State University, Ogden, Utah 1984-90

Board of Directors, Mountain States Pension Conference, (now Salt Lake Chapter, Western Benefits Conference) 1983-1985

President, 1981-82, Board of Directors, 1984 to 1992, Kiwanis Club of Layton

Adjunct Professor, J. Reuben Clark School of Law, B.Y.U., Provo, Utah, 1973-74

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**Peggy Hunt**

OF COUNSEL

801-323-3387 DIRECT

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phunt@rqn.com

Ms. Hunt joins the Firm after serving judicial clerkships for appellate and trial courts, and practicing law in an international law firm. Her practice focuses on all types of commercial litigation, with particular emphasis on bankruptcy, reorganization and debtor/creditor matters. Ms. Hunt has counseled debtors, creditors, trustees, indenture trustees, committees, unions and equity holders in both large and small bankruptcy-related matters.

Having most recently completed a judicial clerkship with the United States Bankruptcy Appellate Panel of the Tenth Circuit, Ms. Hunt has unique expertise in bankruptcy appellate practice. She has written and lectured extensively on bankruptcy matters, and currently serves as a Contributing Author for COLLIER BANKRUPTCY PRACTICE GUIDE. Ms. Hunt is also a former Chair of the Bankruptcy Section of the Utah State Bar, and has served on the Board of Trustees for the Utah Bankruptcy Lawyer's Forum, Inc.

Ms. Hunt has been voted by her peers throughout the state as one of Utah's "Legal Elite" in the category of Bankruptcy / Workout (as published in Utah Business Magazine).

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**Education**

University of Pittsburgh School of Law, J.D., 1988

- Head Notes and Comments Editor, UNIVERSITY OF PITTSBURGH LAW REVIEW, 1987-88

Washington and Jefferson College, B.A., Economics and Political Science, 1985

- Omicron Delta Epsilon, National Economic Honor Society
- Phi Sigma Alpha, National Political Science Honor Society

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**Practice Areas**

Appellate Practice

Bankruptcy, Reorganizations and Insolvency Law and Litigation

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**Prior Professional Experience**

Judicial Law Clerk, United States Bankruptcy Appellate Panel of the Tenth Circuit, 1996-2005

Associate, LeBoeuf, Lamb, Greene & MacRae L.L.P., Salt Lake City, Utah, 1991-96

Judicial Law Clerk to the Honorable Glen E. Clark, Chief Judge of the United States Bankruptcy Court for the District of Utah, 1989-91

Judicial Law Clerk to the Honorable Robert J. Callahan, Supreme Court of Connecticut, 1988-89

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**Admitted to Practice**

The Tenth Circuit Court of Appeals, 1996

The Fifth Circuit Court of Appeals, 1995

Utah State Bar, 1991

Massachusetts State Bar, 1988 (currently inactive)

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## **Professional Affiliations and Memberships**

American Bankruptcy Institute  
Utah Women's Forum, Inc.  
Utah Bankruptcy Lawyers' Forum, Inc.  
Utah State Bar, Bankruptcy and Litigation Sections  
Women Lawyers of Utah

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## **Publications and Presentations**


Contributing Author, COLLIER BANKRUPTCY PRACTICE GUIDE, 2002 to present  
Contributing Author, COLLIER BANKRUPTCY CASES, 2D SERIES, 1997-2005  
Utah Bankruptcy Opinions Digest (3rd - 7th eds.), 1998-2003  
Board of Advisors, ANNUAL SURVEY OF BANKRUPTCY LAW, 1993-96

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## **Professional and Civic Activities**

Utah State Bar Pro Bono Attorney of the Year, 1996  
Board Member, Women Lawyers of Utah, 2005 to present  
Collector's Council, Utah Museum of Natural History, 2005 to present  
First Vice-President, Home and School Association of Rowland Hall - St. Mark's School, 1994 to present  
Member, Selected Professions Fellowships Award Panel of the American Association of University Women, 1998-2001  
Chair, Delivery of Legal Services Committee of the Utah State Bar, 1997-98  
Chair, Bankruptcy Section of the Utah State Bar, 1995-96  
Board of Trustees, Utah Bankruptcy Lawyers' Forum, Inc., 1993-97

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	<b>Annette W. Jarvis</b>
	SHAREHOLDER
	801-323-3321 DIRECT 801-532-7543 FAX
	ajarvis@rqn.com

Ms. Jarvis has extensive experience in representing debtors, trustees, examiners, creditors' committees, creditors, indenture trustees, equity holders, public bond holders and purchasers of assets in Chapter 11 bankruptcy cases. Ms. Jarvis has represented the debtors in the LTV Corporation, America West Airlines, Sigman Meat Company, and GNI Group, Inc. cases, the Chapter 11 trustee in the Cajun Electric Power Cooperative case (involving the restructuring of over \$5 billion in debt of a regulated utility), the examiner in the A.H. Robins case, the Indiana Insurance Commissioner in the Baldwin United case, Bankers Trust Company in the Gillett Holdings, Inc. and Hal Roach Studios, Inc. cases, U. S. Trust in the Continental Airlines and M.C.E.G. cases, Affiliated FM Insurance Company in the Pacor, Inc., Pettibone, and Forty-Eight Insulations, Inc. cases, and the Pennsylvania Public School Employee's Retirement Board in the Highlands Inn Investors case.

Ms. Jarvis is currently bankruptcy counsel for VR Telecommunications, GmbH, Vebacom Holdings, Inc. and their affiliates in representing their interests in the Iridium bankruptcy cases pending in the Southern District of New York. She represents Nippon Iridium (Bermuda) Limited in litigation related to the Iridium bankruptcy case currently pending in the District of Delaware. She is also counsel for Halcyon/Alan B. Slifka Management Co. LLC in the Dow Corning Chapter 11 case pending in Michigan. In the District of Utah, Ms. Jarvis currently represents the Chapter 11 Trustee in the Geneva Steel LLC case.

Ms. Jarvis maintains an "AV" rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. She has also been named as one of The Best Lawyers in America in Bankruptcy and Creditor-Debtor Rights Law, and has also been voted by her peers throughout the state as one of Utah's "Legal Elite" in the categories of Bankruptcy/Creditor Rights Law and Corporate Law (as published in Utah Business Magazine).

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## Education

J. Reuben Clark Law School, J.D., 1979

- *magna cum laude*
- BYU LAW REVIEW
- J. Reuben Clark Scholar

Brigham Young University, B.A., History and European Studies, 1977

- *magna cum laude*
- Valedictorian for the Department of History

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## Practice Areas

Appellate Practice

Bankruptcy, Reorganizations and Insolvency Law and Litigation

Litigation

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## **Prior Professional Experience**

LeBoeuf, Lamb, Greene & MacRae L.L.P., in their Salt Lake City, Denver, and Washington D.C. Offices

Professor of Commercial Law, J. Reuben Clark Law School, Brigham Young University

Watkiss & Campbell

Law clerk to the Honorable Ralph R. Mabey, United States Bankruptcy Judge

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## **Admitted to Practice**

United States Supreme Court, 1999

The Sixth Circuit Court of Appeals, 2003

The Ninth Circuit Court of Appeals, 1998

The Tenth Circuit Court of Appeals, 1997

The Fifth Circuit Court of Appeals, 1997

Federal courts in Arizona, 1997

All state and federal courts in Colorado, 1994

All state and federal courts in Utah, 1979

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## **Professional Affiliations and Memberships**

Fellow, American College of Bankruptcy

The International Bar Association

The Federal Bar Association

The International Women's Insolvency and Restructuring Confederation

The American Bar Association

The America Bankruptcy Institute

Chair, J. Reuben Clark Law Society, Salt Lake Chapter

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## **Publications and Presentations**

Presenter, "Summary of Selected Highlights of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005" at the Rocky Mountain Conference of the American Bankruptcy Institute in Denver, CO (2006)

Co-author, "Liability Insurance Settlements in Mass Tort Bankruptcy Cases," Federal Bar News & Journal (1994)

Co-author, "In re Frenville: A Critique by the National Bankruptcy Conference's Committee on Claims and Distributions," Business Law Journal (1987)

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## **Professional and Civic Activities**

2005 Distinguished Alumna Award from the J. Reuben Clark Law School at Brigham Young University

Dorathy Merrill Brothers Award for the Advancement of Women in the Legal Profession, Utah State Bar, 2005

Member of the ABA Subcommittee on Mass Tort and Environmental Claims

Member of the ABA Subcommittee on Claims Trading and Indenture Trustees

Pro Bono Work for the Utah Symphony & Opera Board

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**Lon A. Jenkins**

OF COUNSEL

801-323-3316 DIRECT

801-532-7543 FAX

ljenkins@rqn.com

Mr. Jenkins has practiced for 24 years in the areas of bankruptcy and Chapter 11 reorganization, including the negotiation, formulation, drafting and confirmation of plans of reorganization, as well as extensive creditor representation in a variety of Chapter 11 settings. Mr. Jenkins also has extensive experience in the areas of pre-bankruptcy or out-of-court workouts, and has advised numerous large creditors.

In the mid-1990's, Mr. Jenkins assisted in LeBoeuf, Lamb, Greene & MacRae's representation of America West Airlines during post-confirmation, plan implementation phases. He has also acted as lead bankruptcy counsel for the Chapter 11 Trustee in the hotly-contested and highly-publicized Cajun Electric Power Cooperative, Inc. In the late 1990's Cajun Electric was one of the largest and most extensive Chapter 11 cases, and one of the largest ever filed, involving claims in excess of \$5 billion and assets valued in excess of \$1.2 billion. In recent years, Mr. Jenkins has represented various creditor entities in Chapter 11 bankruptcies, including secured creditors, unsecured creditors and indenture trustees, and has made several arguments at the United States Court of Appeal for the Tenth Circuit, the Bankruptcy Appellate Panel for the Tenth Circuit, and the Fifth Circuit Court of Appeals. Most recently Mr. Jenkins has undertaken representations for commercial litigation clients, defending against a lender liability claim, pursuing claims of defrauded investors, as well as pursuing avoidance actions under the provisions of title 11. In addition, Mr. Jenkins currently is assisting in the firm's representation of affiliated debtors in a large chapter 11 case in Nevada.

Mr. Jenkins has been included on the list of The Best Lawyers in America 2007 in Bankruptcy and Creditor-Debtor Rights Law and has been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Bankruptcy/Workout (as published in Utah Business Magazine).

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**Education**

University of Utah College of Law, J.D., 1983

- Member, Utah Law Review
- William H. Leary Scholar

St. Olaf College, Northfield, Minnesota, B.A., Psychology, 1976

- magna cum laude

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**Practice Areas**

Banking and Financial Institutions

Bankruptcy, Reorganizations and Insolvency Law and Litigation

Litigation

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**Prior Professional Experience**

Mabey Murray LC, 2005-2006

LeBoeuf, Lamb, Greene & MacRae, LLP, 1983-2005

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**Admitted to Practice**

Utah, 1983

Tenth Circuit Court of Appeals, 1987

Fifth Circuit Court of Appeals, 1998

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### **Publications and Presentations**

"Protecting and Collecting Assets in Bankruptcy in Utah," prepared and presented for Lorman Education Services

"Confirmation Issues in Chapter 11 and Chapter 13," prepared and presented for Lorman Education Services

"Dealing with Secured Claims Inside and Outside of Bankruptcy," prepared and presented for Business Law Section, Utah State Bar

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### **Professional and Civic Activities**

Member, Utah State Bar Association (Bankruptcy and Banking & Finance Sections)

Trustee and President-Elect, Utah Bar Foundation Board, currently Secretary/Treasurer


Member, Leadership Committee of Utah State Bar Association's "and Justice for All" Campaign

Member, Organizing Committee for 2005, 2006 "and Justice for All" Law Day 5K Run/Walk

Director, 2002-2004, "and Justice for All" Law Day 5K Run/Walk (formerly "Bob Miller Memorial Law Day Run")

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	<b>Elaina M. Maragakis</b> SHAREHOLDER 801-323-3315 DIRECT 801-532-7543 FAX emaragakis@rqn.com
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Ms. Maragakis is a shareholder and director, and works in Ray Quinney & Nebeker's litigation section. Her practice focuses on prosecuting and defending commercial litigation matters, including complex business disputes. Ms. Maragakis also has experience in a wide variety of other litigation fields including insurance defense, tort claims, insurance coverage disputes, business disputes, and distributor terminations.

Ms. Maragakis is a Hiring Partner and co-chair of the Firm's Recruiting Committee, and a member of the Business Development Committee.

Ms. Maragakis has been voted by her peers throughout the state as one of Utah's "Legal Elite" in the categories of Business Litigation and Pro Bono Work (as published in Utah Business Magazine).

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## Education

University of Utah, J.D., 1997

- UTAH LAW REVIEW, Staff Member, 1996-1997
- William Leary Scholar

University of Utah, B.S., Honors Degree of Bachelor of Science, Political Science, 1994

- *magna cum laude*
- Phi Beta Kappa
- Phi Kappa Phi

University of Utah, Undergraduate Certificate in Public Administration, 1994

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## Practice Areas

Appellate Practice

Litigation

Personal Injury and Insurance Litigation

Winter Sports Practice Group

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## Prior Professional Experience

Clerkship, Ray Quinney & Nebeker, Summer 1996

Clerkship, University of Utah, Office of General Counsel, Summer, 1995

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## Admitted to Practice

Utah State Bar

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## Professional Affiliations and Memberships

Chair (2005-2006), Executive Committee, Utah State Bar Litigation Section

Co-Chair, 2006 Utah State Bar Annual Convention

Chair-Elect, SJ Quinney College of Law Alumni Board of Trustees

Member, Aldon J. Anderson American Inn of Court

Member, Utah State Bar Character and Fitness Committee

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## **Publications and Presentations**

Development, Serious Youth Offender, 1995 Utah Law Review 1175

Note, EMTALA Rears Its Ugly Head: The Case of Baby K, 1996 Utah Law Review 1099

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## **Professional and Civic Activities**

Member, National Honors Advisory Committee, 2001-2004

Member, Saint Sophia Hellenic Orthodox School Board, 2003 - present

Steering Committee Member, Utah State Bar "Dialogue on Freedom" Program which placed lawyers and members of government in junior high and high schools across the state to lead discussions about the rule of law and democracy, 2002

Steering Committee Member, Utah State Bar "Marbury v. Madison Bicentennial Celebration" celebrating 200th anniversary of decision that established judicial review, 2003

Steering Committee Member, Utah State Bar "Brown v. Board of Education" 50th Anniversary, 2004

Young Alumna of the Year Award, SJ Quinney College of Law at the University of Utah, 2003

Adjunct Professor, University of Utah, Department of Political Science, Winter Semester 2002, Spring Semester 2004

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